

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3293/1dn
JK:kmg:km

August 5, 1999

Please review this bill carefully to ensure that it complies with your intent. The bill requires the department of revenue (DOR) to determine the surplus by July 31, 2001. Any change to the sales tax and use tax rates, generally, takes effect on the first day of the second month beginning after publication because that gives retailers sufficient notice to reprogram computers and registers to calculate the new tax rate. The bill, therefore, requires that DOR publish any change to the sales tax and use tax rates, as a result of a surplus, by August 31, 2001, and that such a change take effect beginning on October 1, 2001. Is that O.K.?

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: Joseph.Kreye@legis.state.wi.us